

HAROLD S. BERZOW (HB-8261)  
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Return Date: June 30, 2010 at 10:00 a.m.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:

Chapter 11

DPH HOLDING CORP., *et. el.*,

Case Nos. 05-44481 (RDD)

Debtor.

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**LIMITED RESPONSE OF OKALOOSA COUNTY  
TAX COLLECTOR TO REORGANIZED DEBTORS'  
FORTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS**

TO: THE HONORABLE ROBERT D. DRAIN,  
UNITED STATES BANKRUPTCY JUDGE

Okaloosa County Tax Collector, by his attorneys, Ruskin Moscou Faltischek, P.C.,  
responds to the Debtors' Omnibus Objection to Claims and states the following:

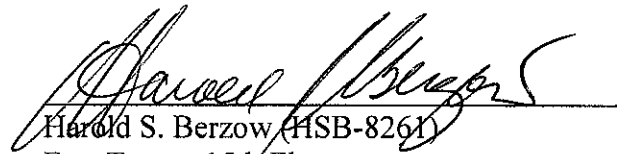
1. The Debtors' Motion is directed, in part, to a Books and Record Claim of the Okaloosa Tax Collector, designated as Docket No. 7588 in an unliquidated amount.
2. This response is limited to make certain that the Okaloosa Tax Collector's Claim No. 7238, allowed in the amount of \$16,120.74 as per Stipulation approved by the Court on August 7, 2008 (Exhibit "A") and the Request for Payment of Administrative Expense claim for \$18,443.72 plus interest, a copy of which is annexed as Exhibit "B", are unaffected by the Debtors' Motion and will be paid and resolved under the reorganization plan confirmed by the Court.

3. If either of those claims are implicated by the Motion, then the Okaloosa County Tax Collector objects to the Motion since the aforementioned claims are valid and must be paid.

Dated: Uniondale, New York  
June 22, 2010

RUSKIN MOSCOU FALTISCHEK, P.C.  
Attorneys for Debtor

By:

  
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